

CONFIDENTIAL TREATMENT

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13FCOMP 7/7/03

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549



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FORM 13F

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MAY 15 2003

OFFICE OF THE SECRETARY

INFORMATION REQUIRED OF INSTITUTIONAL INVESTMENT MANAGERS PURSUANT
TO SECTION 13(f) OF THE SECURITIES EXCHANGE ACT OF 1934 AND RULES THEREUNDER

Report for the Quarter Ended: March 31, 2003

Check here if Amended: ☐ Amendment Number: _____

This Amendment (Check only one): ☐ is a restatement.
☐ adds new holdings entries.

Institutional Investment Manager Filing this Report:

Fir Tree, Inc.

Name

535 Fifth Avenue 31st Floor New York NY 10017
Address (Street) (City) (State) (Zip)

Form 13F File Number: 28-6884

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this form.

Person Signing this Report on Behalf of Reporting Manager:

Jeffrey D. Tannenbaum

(Name)

President

(Title)

(212) 599-0090

(Phone)

Signature, Place, and Date of Signing:

(Signature)

New York, New York

(City, State)

May 13, 2003

(Date)

Report Type (Check only one):

- ☒ 13F HOLDINGS REPORT. (Check here if all holdings of this reporting manager are reported in this report.)
- ☐ 13F NOTICE. (Check here if no holdings reported are in this report, and all holdings are reported by other reporting manager(s).)
- ☐ 13F COMBINATION REPORT. (Check here if a portion of the holdings for this reporting manager are reported in this report and a portion are reported by other reporting manager(s).)

List of Other Managers Reporting for this Manager: None.

PROCESSED

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FORM 13F SUMMARY PAGE

Report Summary:

Number of Other Included Managers:	<u>0</u>
Form 13F Information Table Entry Total:	<u>33</u>
Form 13F Information Table Value Total:	<u>\$ 316,957</u> (thousands)

List of Other Included Managers: None.

FORM 13F

Name of Reporting Manager: Fir Tree, Inc.

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Column 1: Name of Issuer	Column 2: Title of Class	Column 3: CUSIP	Column 4: Value (\$1000)	Column 5:			Column 6: Investment Discretion	Column 7: Other Managers	Column 8:		
				Shares or Principal Amount	Share/ Principal	Put/ Call			Voting Authority		
AES CORP	COM	00130H105	17,635	4,871,659	SH		SOLE		Sole	Shared	None
AES CORP	SDCV 4.500% 8/1	00130HAN5	4,230	6,000,000	PRN		SOLE				
AMR CORP	COM	001765106	4,790	2,281,159	SH		SOLE				
BRISTOL MYERS SQUIBB CO	CALL	110122908	2,113	100,000	SH	CALL	SOLE				
CALPINE CORP	COM	131347106	1,114	337,425	SH		SOLE				
CALPINE CORP	PUT	131347956	6,683	2,025,000	SH	PUT	SOLE				
CAPITAL ONE FINL CORP	PUT	14040H955	1,501	50,000	SH	PUT	SOLE				
DUKE ENERGY CORP	PUT	264399956	7,270	500,000	SH	PUT	SOLE				
DYNEGY INC NEW	CL A	26816Q101	1,986	760,782	SH		SOLE				
EDISON INTL	COM	281020107	33,951	2,480,000	SH		SOLE				
EL PASO CORP	COM	28336L109	34,437	5,692,099	SH		SOLE				
EL PASO CORP	CALL	28336L909	1,210	200,000	SH	CALL	SOLE				
EL PASO CORP	PUT	28336L959	14,213	2,349,200	SH	PUT	SOLE				
ELAN FIN CORP LTD	NOTE 12/1	284129AC7	1,745	3,616,367	PRN		SOLE				
ELAN PLC	ADR	284131208	29,786	10,676,000	SH		SOLE				
LEVEL 3 COMMUNICATIONS INC	COM	52729N100	30,061	5,825,832	SH		SOLE				
MIRANT CORP	COM	604675108	2,920	1,825,000	SH		SOLE				

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NEXTEL COMMUNICATIONS INC	CL A	65332V103	30,124	2,249,742	SH		SOLE		2,249,742		
NICOR INC	COM	654086107	10,114	370,200	SH		SOLE		370,200		
NICOR INC	CALL	654086907	8,196	300,000	SH	CALL	SOLE		300,000		
PG&E CORP	COM	69331C108	3,026	225,000	SH		SOLE		225,000		
PFIZER INC	COM	717081103	4,113	132,000	SH		SOLE		132,000		
QUEST DIAGNOSTICS INC	COM	74834L100	4,477	75,000	SH		SOLE		75,000		
QWEST COMMUNICATIONS INTL IN	COM	749121109	7,599	2,177,250	SH		SOLE		2,177,250		
QWEST COMMUNICATIONS INTL IN	PUT	749121959	873	250,000	SH	PUT	SOLE		250,000		
TENET HEALTHCARE CORP	COM	88033G100	6,680	400,000	SH		SOLE		400,000		
TYCO INTL LTD NEW	CALL	902124906	4,501	350,000	SH	CALL	SOLE		350,000		
UAL CORP	COM PAR \$0.01	902549500	665	791,072	SH		SOLE		791,072		
UAL CORP	PUT	902549950	1,092	1,300,000	SH	PUT	SOLE		1,300,000		
UNUMPROVIDENT CORP	PUT	91529Y956	98	10,000	SH	PUT	SOLE		10,000		
XCEL ENERGY INC	COM	98389B100	26,888	2,099,000	SH		SOLE		2,099,000		
XEROX CORP	COM	984121103	11,354	1,305,000	SH		SOLE		1,305,000		
XEROX CORP	PUT	984121953	1,512	173,800	SH	PUT	SOLE		173,800		